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**BEFORE THE
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA**

In the Matter of the Statement of Issues
Against:

Case No. SI 2009 23

AMGAD ASAAD HENEN
1760 Grass Creek
San Dimas, CA 91773
Certified Public Accountant License
Application

DEFAULT DECISION AND ORDER

[Gov. Code, § 11520]

Respondent.

FINDINGS OF FACT

1. On or about August 5, 2009, Complainant Patti Bowers, in her official capacity as the Executive Officer of the California Board of Accountancy (Board), Department of Consumer Affairs, filed Statement of Issues No. SI 2009 23 against Amgad Asaad Henen (Respondent) before the Board.

2. On or between October 14, 2004, through June 2, 2008, the Board received applications for admission to the Uniform Certified Public Accountant Examination¹ (CPA Exam) from Respondent. Respondent attended several sections of the CPA Exam and failed to possess a pass credit status for all four sections (concurrently) of the examination prior to a credit status expiration date². A chronology of Respondent's examination attendance, scores, and credit status expiration dates are as follows:

¹ There are four sections to the CPA Exam that cover the subject areas AUD (Auditing and Attestation), BEC (Business Environment and Concepts), FAR (Financial Accounting and Reporting) and REG (Regulations).

² An applicant (or candidate) may apply to take any section of the CPA Exam individually, in any order, or all four sections of the exam during four testing windows in each calendar year (Cal. Code Regs., tit. 16, § 7.1, subd. (a)(b)(c)(d)).

| Application Date | Exam | Exam Date | Score | 18 Month Credit Ends | New Credit End Date ³ | New Credit End Date |
|------------------|------|------------|-------|----------------------|----------------------------------|---------------------|
| 10/14/2004 | AUD | 11/29/2004 | 59 | | | |
| 1/11/2005 | AUD | 8/17/2005 | 66 | | | |
| 1/11/2005 | BEC | 10/14/2005 | 50 | | | |
| 1/11/2005 | REG | 2/7/2006 | 64 | | | |
| 9/16/2005 | AUD | 11/3/2005 | 67 | | | |
| 1/8/2006 | AUD | 5/30/2006 | 69 | | | |
| 1/8/2008 | BEC | 5/8/2006 | 64 | | | |
| 3/22/2006 | AUD | 8/29/2006 | 75 | 2/29/2008 | 5/31/2008 | 8/31/2008 |
| 3/22/2006 | BEC | 2/12/2007 | 77 | 8/12/2008 | 8/31/2008 | |
| 3/22/2006 | REG | No Show | | | | |
| 3/5/2007 | FAR | 2/25/2008 | 50 | | | |
| 3/5/2007 | REG | 5/30/2007 | 68 | | | |
| 6/21/2007 | REG | 8/1/2007 | 76 | 2/1/2009 | | |
| 2/26/2008 | FAR | 5/28/2008 | 62 | | | |
| 6/2/2008 | FAR | 8/31/3008 | 67 | | | |

3. On or about August 17, 2009, Anna A. Carpenter, an employee of the Department of Justice, served by Certified and First Class Mail a copy of the Statement of Issues No. SI 2009 23, Statement to Respondent, Notice of Defense, Request for Discovery, and Government Code sections 11507.5, 11507.6, and 11507.7 to Respondent's address on the application form, which was and is 1760 Grass Creek, San Dimas, CA 91773. A copy of the Statement of Issues is attached as Exhibit A, and is incorporated herein by reference.

4. Service of the Statement of Issues was effective as a matter of law under the provisions of Government Code section 11505, subdivision (c)

5. Government Code section 11506 states, in pertinent part:

(c) The respondent shall be entitled to a hearing on the merits if the respondent files a notice of defense, and the notice shall be deemed a specific denial of all parts of the accusation not expressly admitted. Failure to file a notice of defense shall constitute a waiver of respondent's right to a hearing, but the agency in its discretion may nevertheless grant a hearing.

³ New credit end dates are the result of Respondent requesting, and the Board approving, a credit status extension date to sections of the exam previously passed by the Respondent.

1 Respondent failed to file a Notice of Defense within 15 days after service upon him of the
2 Statement of Issues, and therefore waived his right to a hearing on the merits of Statement of
3 Issues No. SI 2009 23.

4 6. California Government Code section 11520 states, in pertinent part:

5 (a) If the respondent either fails to file a notice of defense or to appear at the
6 hearing, the agency may take action based upon the respondent's express admissions
7 or upon other evidence and affidavits may be used as evidence without any notice to
8 respondent; and where the burden of proof is on the respondent to establish that the
9 respondent is entitled to the agency action sought, the agency may act without taking
10 evidence.

11 7. Pursuant to its authority under Government Code section 11520, the Board finds
12 Respondent is in default. The Board will take action without further hearing and, based on
13 evidence on file herein, finds that the allegations in Statement of Issues No. SI 2009 23 are true.

14 DETERMINATION OF ISSUES

15 1. Based on the foregoing findings of fact, Respondent Amgad Asaad Henen has
16 subjected his application for admission to the CPA Exam to denial.

17 2. Service of Statement of Issues No. SI 2009 23 and related documents was proper and
18 in accordance with the law.

19 3. The agency has jurisdiction to adjudicate this case by default.

20 4. The California Board of Accountancy is authorized to deny Respondent's application
21 for admission to the CPA Exam based upon the following violations alleged in the Statement of
22 Issues:

23 a. Business and Professions Code (Code) sections 5110, subdivision (a)(1), 5112,
24 subdivision (a), and 480, subdivision (a)(2), in that Respondent made false, fraudulent, or
25 materially misleading statements in his application for admission to the CPA Exam. Respondent
26 submitted requests to the Board seeking extensions to complete sections of the CPA Exam using
27 altered, and/or, fraudulent medical documents, as more fully discussed in paragraph 8 of
28 Statement of Issues No. SI 2009 23, which is herein incorporated by reference as set forth in
whole.

///

1 RECORD

2 The record upon which this Default Decision and Order are based is located at the
3 Sacramento headquarters of the Board.

4 ORDER

5 IT IS SO ORDERED that the application for admission to the Uniform Certified Public
6 Accountant Examination of Respondent Amgad Asaad Henen is hereby denied.

7 Pursuant to Government Code section 11520, subdivision (c), Respondent may serve a
8 written motion requesting that the Decision be vacated and stating the grounds relied on within
9 seven (7) days after service of the Decision on Respondent. The agency in its discretion may
10 vacate the Decision and grant a hearing on a showing of good cause, as defined in the statute.

11
12 This Decision shall become effective on November 30, 2009

13 It is so ORDERED November 30, 2009.

14
15
16 
17 FOR THE CALIFORNIA BOARD OF ACCOUNTANCY
18 DEPARTMENT OF CONSUMER AFFAIRS

19
20 DOJ docket number: LA2009602438
21 60459821.DOC

22 Attachment:

23 Exhibit A: Statement of Issues No. SI 2009 23
24
25
26
27
28



DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY
2000 EVERGREEN STREET, SUITE 250
SACRAMENTO, CA 95815-3832
TELEPHONE: (916) 263-3680
FACSIMILE: (916) 263-3675
WEB ADDRESS: <http://www.cba.ca.gov>



DECLARATION OF SERVICE BY MAIL

I declare I am employed in the county of Sacramento, California. I am over 18 years of age and not a party to the within entitled cause; my business address is 2000 Evergreen Street, Suite 250, Sacramento, California 95815-3832. I am familiar with the business practice of the California Board of Accountancy for collection and processing of correspondence for mailing with the United States Postal Service. In accordance with that practice, correspondence placed in the internal mail collection system at the California Board of Accountancy is deposited with the United States Postal Service that same day in the ordinary course of business.

On November 30, 2009, I served the enclosed Default Decision and Order of the California Board of Accountancy by placing true copies enclosed in sealed envelopes, with postage fully prepaid for regular mail, and with postage and certification fees fully prepaid with return receipt requested for the certified mail, in the United States mail at Sacramento, California addressed as follows:

NAMES AND ADDRESS

CERTIFIED NO.

AMGAD ASAAD HENEN
1760 GRASS CREEK
SAN DIMAS, CA 91773

7009 0080 0000 7253 8971

NAMES AND ADDRESS

FIRST-CLASS MAIL

AMGAD ASAAD HENEN
1760 GRASS CREEK
SAN DIMAS, CA 91773

I declare, under penalty of perjury, the foregoing is true and correct and that this declaration was executed on November 30, 2009, by Elizabeth Anne Nunally at Sacramento, California.

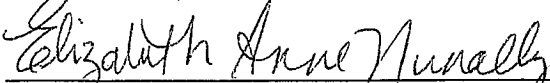

Elizabeth Anne Nunally, Enforcement Technician
Declarant

Exhibit A
Statement of Issues No. SI 2009 23

EDMUND G. BROWN JR.
Attorney General of California
GLORIA A. BARRIOS
Supervising Deputy Attorney General
SCOTT J. HARRIS
Deputy Attorney General
State Bar No. 238437
300 So. Spring Street, Suite 1702
Los Angeles, CA 90013
Telephone: (213) 897-2554
Facsimile: (213) 897-2804
Attorneys for Complainant

BEFORE THE
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA

In the Matter of the Statement of Issues Against,

Case No. SI 2009 23

AMGAD ASAAD HENEN
1760 Grass Creek
San Dimas, CA 91773

STATEMENT OF ISSUES

Respondent.

Complainant alleges:

PARTIES

1. Patti Bowers (Complainant) brings this Statement of Issues solely in her official capacity as the Executive Officer of the California Board of Accountancy, Department of Consumer Affairs.

2. On or between October 14, 2004, through June 2, 2008, the California Board of Accountancy (Board), Department of Consumer Affairs received applications for admission to the Uniform Certified Public Accountant Examination¹ (CPA Exam) from Amgad Asaad Henen (Respondent). Respondent attended several sections of the CPA Exam and failed to possess a

¹ There are four sections to the CPA Exam that cover the subject areas AUD (Auditing and Attestation), BEC (Business Environment and Concepts), FAR (Financial Accounting and Reporting) and REG (Regulations).

pass credit status for all four sections (concurrently) of the examination prior to a credit status expiration date². A chronology of Respondent's examination attendance, scores, and credit status expiration dates are as follows:

| Application Date | Exam | Exam Date | Score | 18 Month Credit Ends | New Credit End Date ³ | New Credit End Date |
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| 1/11/2005 | BEC | 10/14/2005 | 50 | | | |
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| 1/8/2006 | AUD | 5/30/2006 | 69 | | | |
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| 3/22/2006 | AUD | 8/29/2006 | 75 | 2/29/2008 | 5/31/2008 | 8/31/2008 |
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| 3/22/2006 | REG | No Show | | | | |
| 3/5/2007 | FAR | 2/25/2008 | 50 | | | |
| 3/5/2007 | REG | 5/30/2007 | 68 | | | |
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| 2/26/2008 | FAR | 5/28/2008 | 62 | | | |
| 6/2/2008 | FAR | 8/31/3008 | 67 | | | |

JURISDICTION

3. This Statement of Issues is brought before the Board, Department of Consumer Affairs, under the authority of the following laws. All section references are to the Business and Professions Code unless otherwise indicated.

STATUTORY PROVISIONS

4. Section 480 states, in pertinent part:

“(a) A board may deny a license regulated by this code on the grounds that the applicant has one of the following:

² An applicant (or candidate) may apply to take any section of the CPA Exam individually, in any order, or all four sections of the exam during four testing windows in each calendar year (Cal. Code Regs., tit. 16, § 7.1, subd. (a)(b)(c)(d)).

³ New credit end dates are the result of Respondent requesting, and the Board approving, a credit status extension date to sections of the exam previously passed by the Respondent.

“(2) Done any act involving dishonesty, fraud or deceit with the intent to substantially benefit himself or another, or substantially injure another”

5. Section 5110 states, in pertinent part:

“(a) After notice and an opportunity for a hearing, the board may deny an application to take the licensing examination, deny admission to current and future licensing examinations, void examination grades, and deny an application for a license or registration to any individual who has committed any of the following acts:

“(1) Made any false, fraudulent, or materially misleading statement or a material omission in any application for a license, examination, or registration.

6. Section 5112, subdivision (a), states, in pertinent part:

“The board may deny an application to take the licensing examination, deny admittance to current and future licensing examinations, and void examination grades on the grounds set forth in Section 5110 . . .”

REGULATORY PROVISIONS

7. California Code of Regulations, title 16, section 7.1, states:

“(a) Upon the commencement of computer-based testing in California, an applicant may sit for the four sections of the computer-based Uniform Certified Public Accountant Examination individually and in any order. An applicant who fails to pass any section of the examination may retake that section. When the applicant has credit for all four sections of the examination within an 18-month period as defined in subsection (b), the applicant shall be considered to have passed the examination.

“(b) Except as provided in subsections (c) and (d), an applicant shall retain credit for any section the applicant has passed for an 18-month period beginning with the date that the section of the exam was passed. At the end of the 18-month period, credit for that section expires, and that section must be re-taken and passed to re-establish credit.

“(c) A first-time applicant who passes any section of the computer-based Uniform Certified Public Accountant Examination during the six months immediately following

1 commencement of computer-based testing in California shall retain credit for that section for a
2 24-month period beginning with the date the section of the exam was passed. At the end of the
3 24-month period, credit for that section expires. The section may be re-taken pursuant to
4 subsection (b) of this section.

5 “(d) A candidate may sit for any unpassed section of the examination only one time during
6 each testing window. A testing window is a three-month period as determined by the American
7 Institute of Certified Public Accountants during which applicants may take the exam. There are
8 four three-month testing windows in a year. To allow for routine maintenance, the exam may be
9 unavailable for up to one month during each testing window.

10 “(e) Credit for passed examination sections may be extended by the Board because the
11 applicant was prevented from sitting for an unpassed section or sections before credit for passed
12 sections expired pursuant to subsections (b) or (c) because of one of the following events:

13 “(1) Death of an immediate family member. Documentation, such as a copy of the death
14 certificate, must be submitted.

15 “(2) Catastrophic illness, contagious disease, or major traumatic injury to the candidate or
16 immediate family member (spouse, child or parent). Submit an original letter on letterhead from
17 the physician, which includes the date(s), nature of the illness, and the physician's signature.

18 “(3) Natural disaster (earthquake, flood, fire, etc.).

19 “(4) Non-issuance of visa for travel to the U.S. Documentation, such as an official letter
20 from the U.S. Embassy or a copy of the passport indicating a visa was requested, must be
21 submitted.

22 “(5) Other good cause.”

23 CAUSE FOR DENIAL OF APPLICATION

24 (False Statement)

25 8. Respondent's application is subject to denial under sections 5110, subdivision (a)(1),
26 5112, subdivision (a), and 480, subdivision (a)(2), in that Respondent made false, fraudulent, or
27 materially misleading statements in his application for a license, examination, or registration.
28 Respondent submitted requests to the Board seeking extensions to complete sections of the CPA

1 Examination using altered, and/or, fraudulent medical documents. The circumstances are as
2 follow:

3 a. During the course of attempting to complete all four sections of the CPA
4 Examination, Respondent submitted a series of medical excuses seeking extensions to the section
5 credit dates for the BEC and AUD portions of the exam.

6 b. On or about March 21, 2008, Respondent submitted to the Board a medical
7 prescription excuse with a request for excusal from an examination on "February 26th" because
8 of "urinary tract issues." The Board confirmed that the medical excuse was written by the issuing
9 medical doctor and granted Respondent an extension until August 31, 2008 for the AUD and
10 BEC sections of the examination.

11 c. On or about August 25, 2008, Respondent submitted a medical prescription excuse
12 requesting excusal from an "Aug 27th" examination⁴ and extension of his AUD and BEC section
13 credit dates because of "fracture tract issues." The Board confirmed with the purported issuing
14 medical doctor that the August 25, 2008 medical excuse was an alteration of the March 21, 2008
15 medical prescription excuse, discussed in subparagraph (b), above, which was not authorized to
16 be altered. The original issuing medical doctor also confirmed that Respondent was not under his
17 care on or about August 25, 2008.

18 d. On or about September 12, 2008, Respondent submitted another medical excuse to
19 the Board, seeking an extension to take the FAR section of the examination, and extension of his
20 section credit dates. The Board could not authenticate the medical excuse which consisted of two
21 pages purportedly written by a "Dr. Marciel," and contained a California Medical Board License
22 Number which was not associated with a "Dr. Marciel." Rather, the California Medical Board
23 License Number was issued to another medical doctor.⁵

24 \\\

25 ⁴ Respondent's 18 month credit for the BEC and AUD sections of the CPA Exam were to
26 expire on August 31, 2008, and Respondent was seeking an extension to sit for the FAR portion
of the CPA Exam.

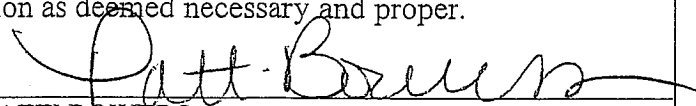
27 ⁵ The names of the medical doctor(s) and California Medical Board License Number(s)
28 have been omitted to protect the privacy of the individual(s), but will be disclosed upon receipt of
a Request for Discovery.

PRAYER

WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged, and that following the hearing, the Board issue a decision:

1. Denying Respondent's application for admission to the Certified Public Accountant Examination;
2. Taking such other and further action as deemed necessary and proper.

DATED: August 5, 2009


PATTI BOWERS
Executive Officer
California Board of Accountancy
Department of Consumer Affairs
State of California
Complainant

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